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**KETIDAKPATUHAN CUKAI KORPORAT: KAJIAN KE  
ATAS INDUSTRI PERMOTORAN, PEMBORONGAN  
DAN PERUNCITAN DI MALAYSIA**

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**IJAZAH SARJANA SAINS  
(PERAKAUNAN ANTARABANGSA)  
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PERMOTORAN, PEMBORONGAN DAN PERUNCITAN DI MALAYSIA**

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## ABSTRAK

Isu utama yang dihadapi pihak berkuasa cukai adalah untuk menangani ketidakpatuhan cukai. Dalam memantapkan kutipan dan aktiviti pematuhan, Lembaga Hasil Dalam Negeri Malaysia (LHDNM) telah melaksanakan Program Audit Cukai melalui aktiviti pematuhan audit meja dan audit luar mengikut segmen pembayar cukai iaitu *Industry Based Audit*. Melalui program ini tumpuan ke atas industri terpilih yang tertinggi adalah dari industri permotoran, pemborongan dan peruncitan. Oleh itu, kajian ini adalah sebagai usaha untuk menyiasat berkenaan jenis sub-industri yang tertinggi tidak patuh cukai di kalangan industri permotoran, pemborongan dan peruncitan serta mengetahui sama ada terdapat perbezaan yang signifikan iaitu jenis industri, saiz syarikat, kecairan kewangan syarikat dan lokasi syarikat dengan ketidakpatuhan cukai. Sampel sasaran adalah sebanyak 2,303 kes audit luar syarikat dari industri permotoran, pemborongan dan peruncitan yang diselesaikan dalam tahun 2015 oleh LHDNM. Data sekunder yang diperolehi dari LHDNM dianalisa secara kuantitatif menggunakan analisis statistik deskriptif dan regresi. Penemuan kajian menunjukkan bahawa industri pemborongan didapati paling tertinggi tidak patuh cukai dan terdapatnya perbezaan signifikan antara saiz syarikat dengan ketidakpatuhan cukai. Manakala tiada perbezaan signifikan antara jenis industri, kecairan kewangan dan lokasi syarikat dengan ketidakpatuhan cukai syarikat. Keputusan kajian ini diharapkan dapat memberi nilai tambah kepada literatur percukaian dan dapat memberi input kepada pihak berkuasa cukai dalam mempertingkatkan strategi pematuhan cukai dikalangan syarikat.

**Kata kunci:** ketidakpatuhan cukai, pelarasan audit, industri permotoran, industri pemborongan, industri peruncitan.

## ABSTRACT

The main issue faced by the tax authorities is to overcome tax non-compliance. In enhancing collection and compliance activities, the Inland Revenue Board of Malaysia (IRBM) has implemented the Tax Audit Programme through desk and field audit compliance activities according to the taxpayer segment, Industry Based Audit. Through this programme focusing on the highest selected industries is from the automotive, wholesale and retailing industries. Therefore, this study is an attempt to investigate which sub-industry among automotive, wholesale and retailing industries involves the highest tax non-compliance and to know whether there are significant differences in the type of industry, company size, financial liquidity and company location with company tax non-compliance in automotive, wholesale and retailing industries in Malaysia. The target sample was 2,303 cases of field audit from the automotive, wholesale and retailing industries completed in 2015 by LHDNM. Secondary data obtained from IRBM were analyzed quantitatively using descriptive statistics. The findings of the study show that the wholesale sub-industry was found to be a sub-industry with the highest tax non-compliance and there was a significant difference between the size of the company and tax non-compliance. While there is no significant differences between the types of industry, financial liquidity and the location of the company with company tax non-compliance. The results of this study are expected to add value to the tax literature in assisting tax authorities in enhancing tax compliance strategies among companies.

**Key words:** tax non-compliance, audit adjustment, automotive industry, wholesale industry, retail industry.

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## SENARAI SINGKATAN

ACP	Akta Cukai Pendapatan
ATO	<i>Australian Taxation Office</i>
BNCP	Borang Nyata Cukai Pendapatan
CMS	<i>Case Management System</i>
IRS	<i>Internal Revenue Service</i>
JPC	Jabatan Pematuhan Cukai
KDNK	Keluaran Dalam Negara Kasar
LHDNM	Lembaga Hasil Dalam Negeri Malaysia
OECD	<i>Organization for Economic Co-operation and Development</i>
PKS	Perusahaan Kecil dan Sederhana
STS	Sistem Taksir Sendiri
STSC	Sistem Taksir Sendiri Syarikat
TCMP	<i>Tax Compliance Measurement Program</i>
VCBLM	<i>Voluntary Compliance Baseline /measurement</i>



## **BAB 1**

### **PENGENALAN**

#### **1.1 Latarbelakang Kajian**

Pembangunan sesebuah negara adalah bergantung kepada kesejahteraan masyarakat dan sumber kewangan yang kukuh hasil daripada pengurusan kewangan yang cekap sesebuah negara. Sebagai negara membangun, percukaian memainkan peranan ekonomi yang penting di Malaysia dan kekal menjadi sumber utama hasil kerajaan. Cukai telah dikategorikan kepada dua jenis iaitu cukai langsung dan cukai tidak langsung. Cukai pendapatan merupakan punca utama cukai langsung dengan cukai syarikat mewakili bahagian tertinggi pendapatan cukai pendapatan. Lembaga Hasil Dalam Negeri Malaysia (LHDNM) merupakan organisasi yang bertindak sebagai ejen kerajaan dan memberi perkhidmatan dalam pentadbiran, penaksiran, pemungutan dan penguatkuasaan pembayaran cukai pendapatan di Malaysia.

Berdasarkan kepada prestasi kutipan LHDNM pada tahun 2015, sebanyak 55.34% iaitu RM121.236 bilion daripada RM219.089 bilion hasil persekutuan adalah disumbangkan oleh Cukai Langsung Kasar (Lembaga Hasil Dalam Negeri Malaysia, 2015). Daripada jumlah ini, RM71.098 bilion dikutip dari cukai syarikat; yang menyumbang 59.29% kepada Kutipan Cukai Langsung Kasar, 58.51% kepada jumlah Unjuran Disemak Kerajaan dan 32.45% kepada Hasil Cukai Persekutuan (LHDNM, 2015). Peratusan sumbangan cukai syarikat pada tahun 2015 kepada kutipan cukai

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## LAMPIRAN

### Original Regression

#### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Size_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3, Size3 <sup>b</sup>	.	Enter

a. Dependent Variable: JumPelarasan

b. All requested variables entered.

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.255 <sup>a</sup>	.065	.061	.75039

a. Predictors: (Constant), Size\_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3, Size3

b. Dependent Variable: JumPelarasan

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	89.991	10	8.999	15.982	.000 <sup>b</sup>
	Residual	1290.604	2292	.563		
	Total	1380.594	2302			

a. Dependent Variable: JumPelarasan

b. Predictors: (Constant), Size\_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3, Size3

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.102	.135		30.461	.000		
	Location	-.014	.050	-.006	-.288	.774	.979	1.021
	Industri2	.041	.042	.026	.983	.326	.566	1.768
	Industri3	-.033	.049	-.018	-.681	.496	.561	1.782
	Size2	-.025	.123	-.007	-.200	.841	.364	2.745
	Size3	.159	.101	.102	1.570	.116	.097	10.283
	Size4	.322	.103	.195	3.115	.002	.105	9.562
	Size5	.947	.137	.213	6.927	.000	.432	2.317
	Liquidity2	-.026	.046	-.011	-.562	.574	.989	1.011
	Liquidity3	.008	.112	.001	.073	.942	.979	1.021
	Size_Capital	.284	.070	.088	4.073	.000	.873	1.145

a. Dependent Variable: JumPelarasan

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition	Variance Proportions					
			Index	(Constant)	Location	Industri2	Industri3	Size2	Size3
1	1	4.888	1.000	.00	.00	.01	.00	.00	.00
	2	1.084	2.123	.00	.00	.02	.10	.10	.00
	3	1.032	2.177	.00	.00	.01	.05	.00	.00
	4	1.000	2.211	.00	.00	.00	.00	.07	.01
	5	.961	2.255	.00	.00	.01	.09	.00	.00
	6	.945	2.275	.00	.00	.01	.07	.15	.00
	7	.798	2.475	.00	.00	.01	.01	.01	.00
	8	.160	5.530	.00	.11	.83	.55	.01	.00
	9	.089	7.412	.01	.80	.05	.09	.02	.03
	10	.033	12.121	.01	.01	.01	.01	.18	.27
	11	.010	22.642	.98	.07	.03	.04	.46	.68

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Variance Proportions				
		Size4	Size5	Liquidity2	Liquidity3	Size_Capital
1	1	.00	.00	.01	.00	.00
	2	.01	.00	.03	.18	.00
	3	.00	.22	.00	.18	.00
	4	.03	.05	.00	.00	.00
	5	.00	.12	.03	.37	.00
	6	.01	.01	.11	.10	.00
	7	.00	.00	.81	.14	.00
	8	.00	.00	.00	.00	.01
	9	.03	.01	.00	.00	.08
	10	.32	.34	.00	.00	.70
	11	.60	.25	.00	.01	.21

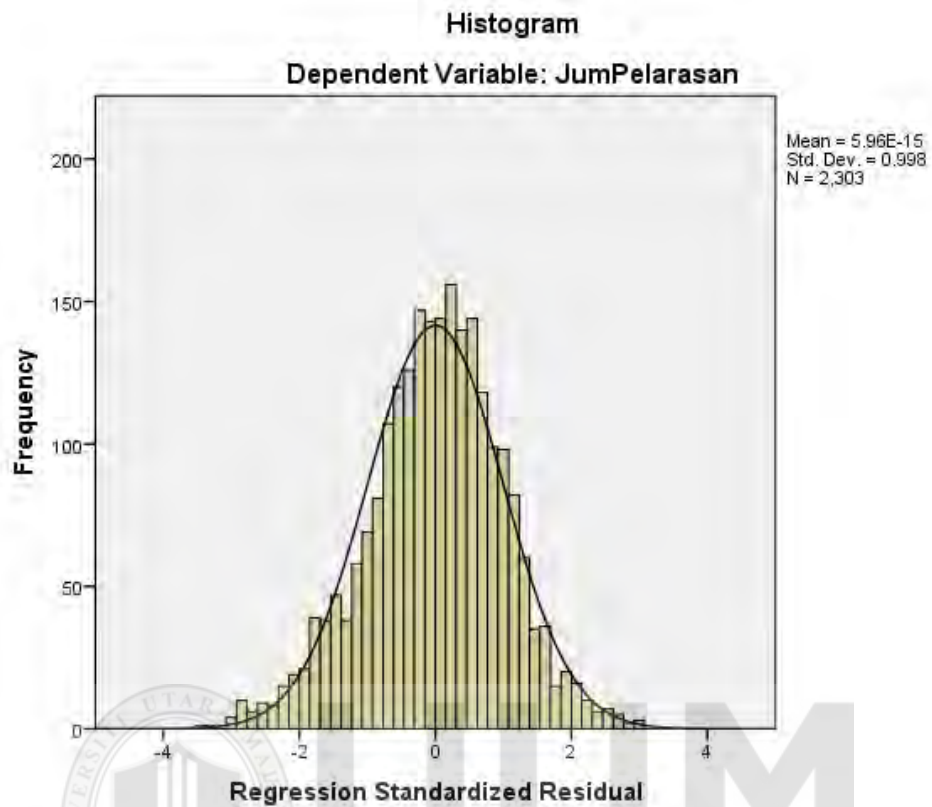
a. Dependent Variable: JumPelarasan

### Residuals Statistics<sup>a</sup>

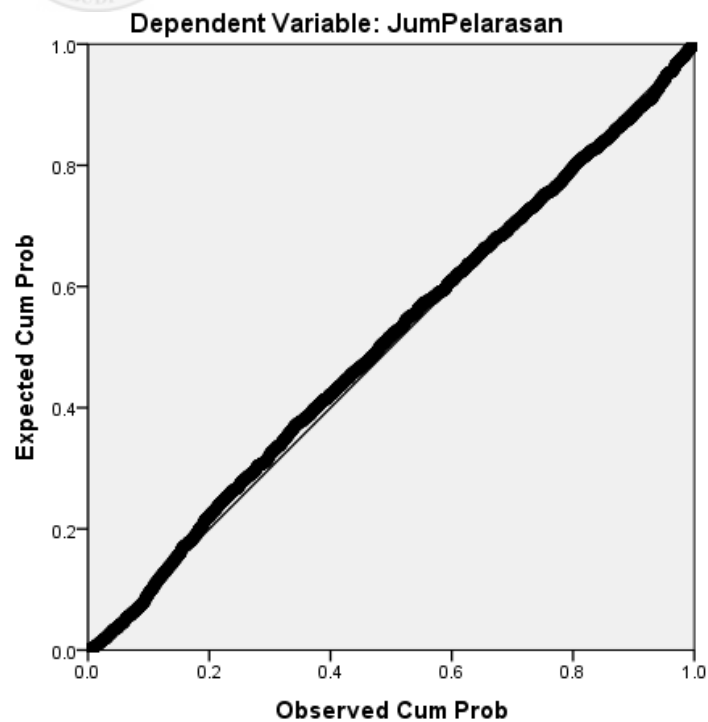
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	4.2885	5.6595	4.6280	.19772	2303
Residual	-2.62938	2.28140	.00000	.74876	2303
Std. Predicted Value	-1.717	5.217	.000	1.000	2303
Std. Residual	-3.504	3.040	.000	.998	2303

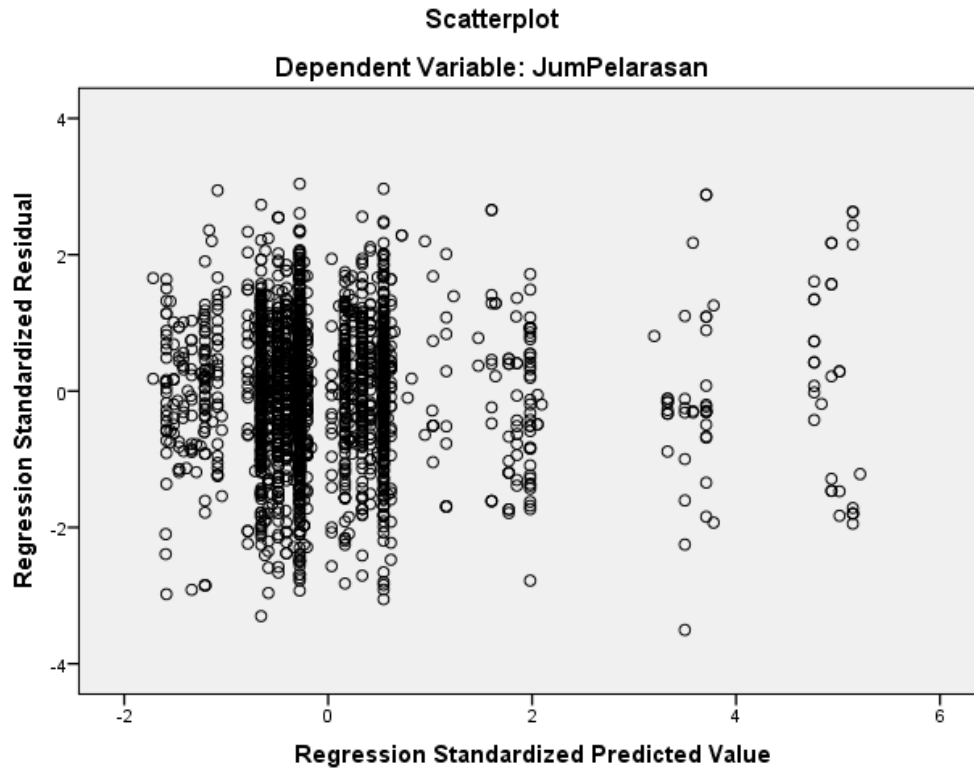
a. Dependent Variable: JumPelarasan

## Charts



Normal P-P Plot of Regression Standardized Residual





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REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT JumPelarasan
  /METHOD=ENTER Location Industri2 Industri3 Size2 Size4 Size5
  Liquidity2 Liquidity3 SizeCapital
  /SCATTERPLOT=(*ZRESID ,*ZPRED)
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID) .

```



## Regression Revised

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Size_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3 <sup>b</sup>	.	Enter

a. Dependent Variable: JumPelarasan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.253 <sup>a</sup>	.064	.061	.75063

a. Predictors: (Constant), Size\_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3

b. Dependent Variable: JumPelarasan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	88.602	9	9.845	17.472	.000 <sup>b</sup>
	Residual	1291.992	2293	.563		
	Total	1380.594	2302			

a. Dependent Variable: JumPelarasan

b. Predictors: (Constant), Size\_Capital, Industri2, Liquidity3, Size2, Liquidity2, Location, Size4, Size5, Industri3

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.257	.092		46.364	.000		
	Location	-.016	.050	-.007	-.319	.750	.980	1.021
	Industri2	.041	.042	.026	.968	.333	.566	1.768
	Industri3	-.034	.049	-.019	-.698	.485	.561	1.781
	Size2	-.177	.075	-.048	-2.348	.019	.969	1.032
	Size4	.169	.035	.102	4.860	.000	.923	1.084
	Size5	.794	.096	.179	8.275	.000	.877	1.141
	Liquidity2	-.027	.046	-.012	-.598	.550	.989	1.011
	Liquidity3	-.011	.111	-.002	-.103	.918	.992	1.008
	Size_Capital	.285	.070	.088	4.077	.000	.874	1.145

a. Dependent Variable: JumPelarasan

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition	Variance Proportions					
			Index	(Constant)	Location	Industri2	Industri3	Size2	Size4
1	1	4.400	1.000	.00	.01	.01	.01	.00	.01
	2	1.083	2.015	.00	.00	.02	.10	.30	.04
	3	1.025	2.071	.00	.00	.01	.04	.04	.01
	4	.967	2.133	.00	.00	.01	.08	.03	.02
	5	.945	2.158	.00	.00	.01	.08	.40	.08
	6	.807	2.335	.00	.00	.01	.01	.06	.02
	7	.521	2.907	.00	.01	.02	.02	.15	.78
	8	.155	5.330	.00	.19	.76	.49	.00	.01
	9	.078	7.495	.04	.67	.08	.11	.00	.02
	10	.019	15.261	.96	.12	.06	.07	.00	.01

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Variance Proportions			
		Size5	Liquidity2	Liquidity3	Size_Capital
1	1	.00	.01	.00	.00
	2	.01	.03	.17	.00
	3	.49	.00	.20	.00
	4	.25	.03	.39	.00
	5	.03	.11	.10	.00
	6	.00	.78	.12	.00
	7	.12	.03	.02	.00
	8	.01	.00	.00	.01
	9	.03	.00	.00	.21
	10	.07	.00	.00	.78

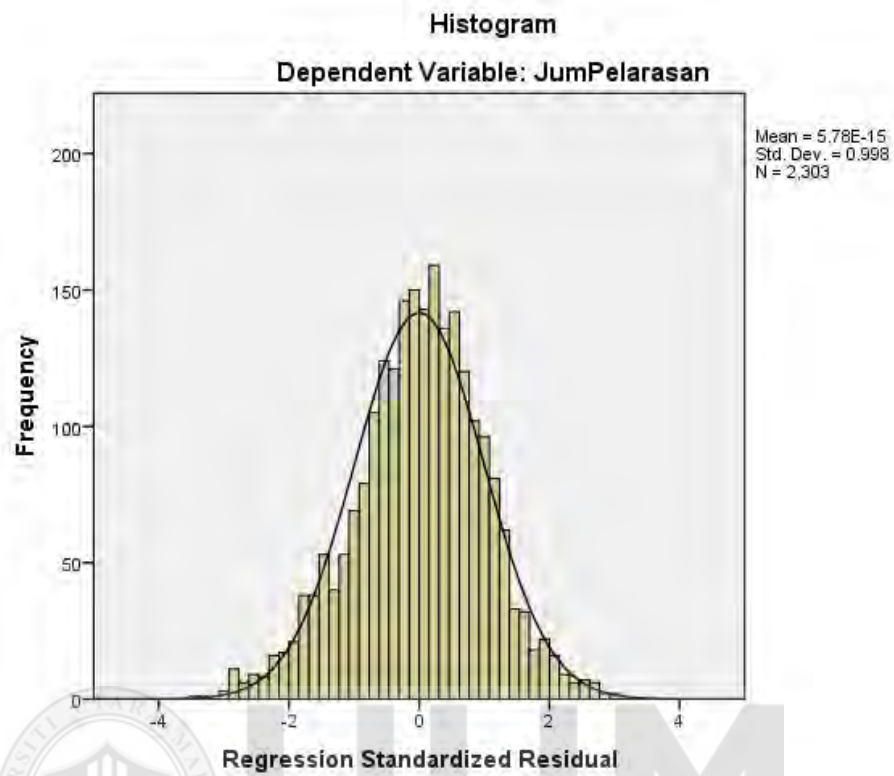
a. Dependent Variable: JumPelarasan

### Residuals Statistics<sup>a</sup>

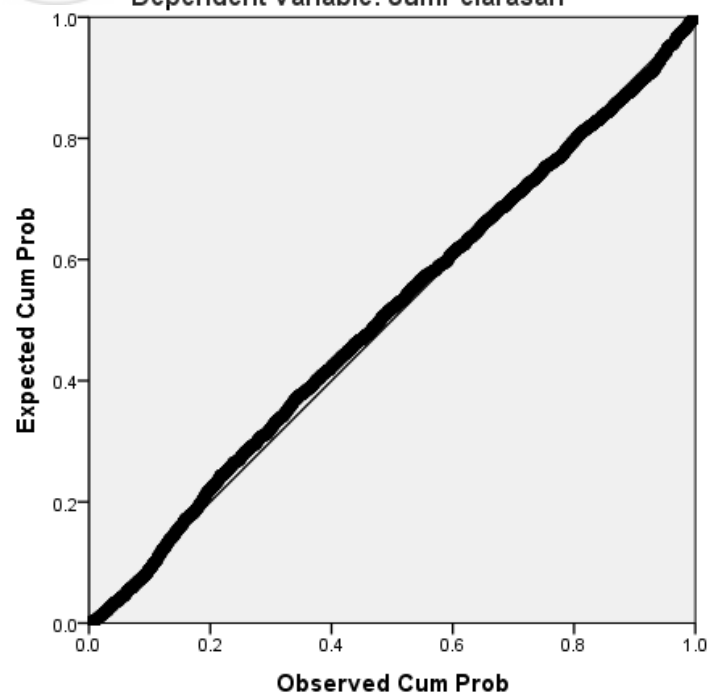
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	4.2875	5.6612	4.6280	.19619	2303
Residual	-2.62988	2.28766	.00000	.74916	2303
Std. Predicted Value	-1.735	5.267	.000	1.000	2303
Std. Residual	-3.504	3.048	.000	.998	2303

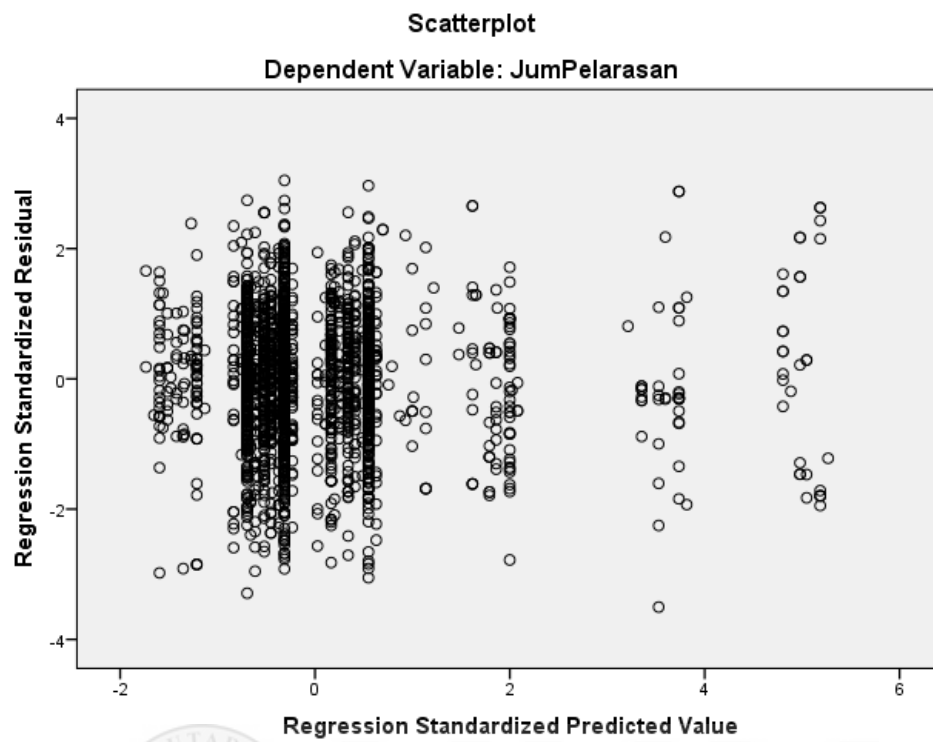
a. Dependent Variable: JumPelarasan

## Charts



**Normal P-P Plot of Regression Standardized Residual**  
Dependent Variable: JumPelarasan





## Post Hoc Scheffe

Descriptives

Jum.Pelajaran

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
1	416	256577.6690	1300216.72440	63748.36971	131267.7074	381887.6305	342.00	17131592.00
2	1341	318646.6907	2309593.91759	63069.76869	194920.4606	442372.9207	150.00	41600000.00
3	546	191342.0935	689390.71472	29503.19898	133388.1840	249296.0030	105.00	8676255.00
Total	2303	277253.2807	1877546.45737	39124.04258	200531.2272	353975.3343	105.00	41600000.00

Industri:

- 1= Jualan kenderaan bermotor, komponen & penyelenggaraan;
- 2= Perdagangan borong kecuali kenderaan bermotor dan motorsikal;
- 3 =Perdagangan runcit kecuali kenderaan bermotor dan motorsikal

	Jumlah kuasa dua	df	Min kuasa dua	F	Sig.
Antara kumpulan	2.345	2	1.172	1.956	.142
Dalam Kumpulan	1378.250	2300	.599		
Jumlah	1380.594	2302			